

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 1168 Date Filed: 12/15/2005 Docketed Total: \$70,900.93 Filing Creditor Name and Address: ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA	Claim Holder Name and Address ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$70,900.93</td></tr><tr><td></td><td></td><td></td><td>\$70,900.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$70,900.93				\$70,900.93	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$70,900.93											
			\$70,900.93											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 14277</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$88,154.71</div> <div>Filing Creditor Name and Address:</div> <div>AIRGAS SOUTHWEST INC</div> <div>AIRGAS INC</div> <div>259 N RADNOR CHESTER ROAD</div> <div>SUITE 100</div> <div>RADNOR, PA 19087</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS</div> <div>12 W 37TH ST 9TH FL</div> <div>NEW YORK, NY 10018</div> <div>Docketed Total: \$88,154.71</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$88,154.71</div></div></div> <div>\$88,154.71</div>	<div>Modified Total: \$85,085.84</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$85,085.84</div></div></div> <div>\$85,085.84</div>
<div>Claim: 9816</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$13,417.47</div> <div>Filing Creditor Name and Address:</div> <div>AMES REESE INC</div> <div>REESE PUGH SAMLEY</div> <div>WAGENSELLER & MECUM PC</div> <div>120 N SHIPPEN ST</div> <div>LANCASTER, PA 17602</div>	<div>Claim Holder Name and Address</div> <div>LIQUIDITY SOLUTIONS INC</div> <div>ONE UNIVERSITY PLAZA STE 312</div> <div>HACKENSACK, NJ 07601</div> <div>Docketed Total: \$13,417.47</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$13,417.47</div></div></div> <div>\$13,417.47</div>	<div>Modified Total: \$10,767.47</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$10,767.47</div></div></div> <div>\$10,767.47</div>
<div>Claim: 7514</div> <div>Date Filed: 06/06/2006</div> <div>Docketed Total: \$58,187.44</div> <div>Filing Creditor Name and Address:</div> <div>AMROC INVESTMENTS LLC AS</div> <div>ASSIGNEE OF FASTENAL</div> <div>COMPANY</div> <div>PO BOX 978</div> <div>WINONA, MN 55987-0978</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div>Docketed Total: \$55,180.98</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$55,180.98</div></div></div> <div>\$55,180.98</div>	<div>Modified Total: \$0.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$0.00</div></div></div> <div>\$0.00</div>
	<div>Claim Holder Name and Address</div> <div>FASTENAL COMPANY</div> <div>PO BOX 978</div> <div>WINONA, MN 55987-0978</div> <div>Docketed Total: \$3,006.46</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$3,006.46</div></div></div> <div>\$3,006.46</div>	<div>Modified Total: \$1,567.26</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,567.26</div></div></div> <div>\$1,567.26</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$88,316.34 \$88,316.34	 <

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 12011 Date Filed: 07/28/2006 Docketed Total: \$179,220.24 Filing Creditor Name and Address: BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC BRAKES PARTS WIX 4400 PRIME PKWY MCHENRY, IL 60050	Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$179,220.24</td></tr><tr><td></td><td></td><td></td><td>\$179,220.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$179,220.24				\$179,220.24	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$94,076.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$94,076.50</td></tr><tr><td></td><td></td><td></td><td>\$94,076.50</td></tr></table>			Modified Total:	\$94,076.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$94,076.50				\$94,076.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$179,220.24																											
			\$179,220.24																											
		Modified Total:	\$94,076.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$94,076.50																											
			\$94,076.50																											
Claim: 9079 Date Filed: 07/06/2006 Docketed Total: \$129,383.00 Filing Creditor Name and Address: CONTI TECH ELASTOMER COATINGS CONTINENTAL AG STRAWINSKYLAAN 3111 6TH FL AMSTERDAM, 1077ZX NETHERLANDS	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$129,383.00</td></tr><tr><td></td><td></td><td></td><td>\$129,383.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$129,383.00				\$129,383.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$117,611.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,611.00</td></tr><tr><td></td><td></td><td></td><td>\$117,611.00</td></tr></table>			Modified Total:	\$117,611.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,611.00				\$117,611.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$129,383.00																											
			\$129,383.00																											
		Modified Total:	\$117,611.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$117,611.00																											
			\$117,611.00																											
Claim: 9109 Date Filed: 07/07/2006 Docketed Total: \$1,254,290.43 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,254,290.43</td></tr><tr><td></td><td></td><td></td><td>\$1,254,290.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,254,290.43				\$1,254,290.43	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,253,738.05</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,253,738.05</td></tr><tr><td></td><td></td><td></td><td>\$1,253,738.05</td></tr></table>			Modified Total:	\$1,253,738.05	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,253,738.05				\$1,253,738.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,254,290.43																											
			\$1,254,290.43																											
		Modified Total:	\$1,253,738.05																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,253,738.05																											
			\$1,253,738.05																											

* See Exhibit E for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 12691 Date Filed: 07/28/2006 Docketed Total: \$1,539,602.72 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr><tr><td></td><td></td><td>\$98,196.60</td><td>\$1,441,406.12</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$98,196.60	\$1,441,406.12			\$98,196.60	\$1,441,406.12	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$98,196.60	\$1,441,406.12											
		\$98,196.60	\$1,441,406.12											

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 12689 Date Filed: 07/28/2006 Docketed Total: \$176,114.66 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr><tr><td></td><td></td><td>\$42,727.58</td><td>\$133,387.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$42,727.58	\$133,387.08			\$42,727.58	\$133,387.08	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$42,727.58	\$133,387.08											
		\$42,727.58	\$133,387.08											

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 9113 Date Filed: 07/07/2006 Docketed Total: \$116,590.48 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr><tr><td></td><td></td><td>\$16,141.07</td><td>\$100,449.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,141.07	\$100,449.41			\$16,141.07	\$100,449.41	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$16,141.07	\$100,449.41											
		\$16,141.07	\$100,449.41											

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 12695</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$120,459.00</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$120,459.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$120,459.00</td></tr><tr><td></td><td></td><td></td><td>\$120,459.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$120,459.00				\$120,459.00	<div>Modified Total: \$77,394.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$77,394.00</td></tr><tr><td></td><td></td><td></td><td>\$77,394.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$77,394.00				\$77,394.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$120,459.00																							
			\$120,459.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$77,394.00																							
			\$77,394.00																							
<div>Claim: 12696</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$109,002.60</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$109,002.60</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$15,865.76</td><td>\$93,136.84</td></tr><tr><td></td><td></td><td>\$15,865.76</td><td>\$93,136.84</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$15,865.76	\$93,136.84			\$15,865.76	\$93,136.84	<div>Modified Total: \$89,520.40</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$89,520.40</td></tr><tr><td></td><td></td><td></td><td>\$89,520.40</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$89,520.40				\$89,520.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$15,865.76	\$93,136.84																							
		\$15,865.76	\$93,136.84																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$89,520.40																							
			\$89,520.40																							
<div>Claim: 12694</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$91,243.71</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$91,243.71</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$91,243.71</td></tr><tr><td></td><td></td><td></td><td>\$91,243.71</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$91,243.71				\$91,243.71	<div>Modified Total: \$82,066.83</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$82,066.83</td></tr><tr><td></td><td></td><td></td><td>\$82,066.83</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$82,066.83				\$82,066.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$91,243.71																							
			\$91,243.71																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$82,066.83																							
			\$82,066.83																							

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 12693 Date Filed: 07/28/2006 Docketed Total: \$1,494,571.82 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr><tr><td></td><td></td><td>\$16,213.43</td><td>\$1,478,358.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,213.43	\$1,478,358.39			\$16,213.43	\$1,478,358.39	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,220,897.18</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,220,897.18</td></tr><tr><td></td><td></td><td></td><td>\$1,220,897.18</td></tr></table>			Modified Total:	\$1,220,897.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,220,897.18				\$1,220,897.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$16,213.43	\$1,478,358.39																											
		\$16,213.43	\$1,478,358.39																											
		Modified Total:	\$1,220,897.18																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,220,897.18																											
			\$1,220,897.18																											
Claim: 9793 Date Filed: 07/18/2006 Docketed Total: \$568,283.69 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$26,238.62</td><td>\$542,045.07</td></tr><tr><td></td><td></td><td>\$26,238.62</td><td>\$542,045.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$26,238.62	\$542,045.07			\$26,238.62	\$542,045.07	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$557,199.69</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$557,199.69</td></tr><tr><td></td><td></td><td></td><td>\$557,199.69</td></tr></table>			Modified Total:	\$557,199.69	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$557,199.69				\$557,199.69
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$26,238.62	\$542,045.07																											
		\$26,238.62	\$542,045.07																											
		Modified Total:	\$557,199.69																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$557,199.69																											
			\$557,199.69																											
Claim: 16745 Date Filed: 11/13/2007 Docketed Total: \$13,238.61 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$13,238.61</td><td></td></tr><tr><td></td><td></td><td>\$13,238.61</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$13,238.61				\$13,238.61		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$12,546.16</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,546.16</td></tr><tr><td></td><td></td><td></td><td>\$12,546.16</td></tr></table>			Modified Total:	\$12,546.16	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,546.16				\$12,546.16
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$13,238.61																												
		\$13,238.61																												
		Modified Total:	\$12,546.16																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$12,546.16																											
			\$12,546.16																											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 11256</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$2,405,898.43</div> <div>Filing Creditor Name and Address:</div> <div>CTS CORPORATION</div> <div>171 COVINGTON DR</div> <div>BLOOMINGDALE, IL 60108</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT</div> <div>PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div>Docketed Total: \$1,950,968.78</div>	<div>Modified Total: \$1,950,968.78</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$1,950,968.78</div><div>\$1,950,968.78</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$1,950,968.78</div><div>\$1,950,968.78</div></div>
	<div>Claim Holder Name and Address</div> <div>CTS CORPORATION</div> <div>171 COVINGTON DR</div> <div>BLOOMINGDALE, IL 60108</div> <div>Docketed Total: \$293,785.09</div>	<div>Modified Total: \$401,296.27</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$293,785.09</div><div>\$293,785.09</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$401,296.27</div><div>\$401,296.27</div></div>
<div>Claim: 1201</div> <div>Date Filed: 12/19/2005</div> <div>Docketed Total: \$104,504.04</div> <div>Filing Creditor Name and Address:</div> <div>ELECTRONIC SOLUTIONS INC</div> <div>1590 PAGE INDUSTRIAL BLVD</div> <div>ST LOUIS, MO 63132</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR</div> <div>SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL</div> <div>OFFSHORE FUND LTD</div> <div>2 GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$104,504.04</div>	<div>Modified Total: \$101,001.74</div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$104,504.04</div><div>\$104,504.04</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div><div>\$101,001.74</div><div>\$101,001.74</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 14837 Date Filed: 07/31/2006 Docketed Total: \$115,123.63 Filing Creditor Name and Address: EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address EMC2 CORPORATION PO BOX 5126 TIMONIUM, MD 21094 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640\$40,950.67\$74,172.96 \$40,950.67\$74,172.96	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 2342 Date Filed: 03/20/2006 Docketed Total: \$2,801,641.96 Filing Creditor Name and Address: FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333	Claim Holder Name and Address FIRSTENERGY SOLUTIONS CORP 395 GHENT RD AKRON, OH 44333 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,801,641.96 \$2,801,641.96	

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 16511</div> <div>Date Filed: 06/08/2006</div> <div>Docketed Total: \$59,175.40</div> <div>Filing Creditor Name and Address: FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309</div>	<div>Claim Holder Name and Address</div> <div>FRAENKISCHE USA LP SMITH GAMBREIL & RUSSELL LLP 1230 PEACHTREE ST NE PROMENADE II STE 3100 ATLANTA, GA 30309</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$59,175.40</div><div>\$59,175.40</div></div></div>	<div><div>Modified Total:</div><div>\$32,056.78</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$32,056.78</div><div>\$32,056.78</div></div></div>
<div>Claim: 5463</div> <div>Date Filed: 05/10/2006</div> <div>Docketed Total: \$17,971.26</div> <div>Filing Creditor Name and Address: FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240</div>	<div>Claim Holder Name and Address</div> <div>FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$17,971.26</div><div>\$17,971.26</div></div></div>	<div><div>Modified Total:</div><div>\$10,115.16</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$10,115.16</div><div>\$10,115.16</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																
Claim: 9261 Date Filed: 07/11/2006 Docketed Total: \$4,251,232.51 Filing Creditor Name and Address: FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div>Docketed Total: \$4,145,064.91</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$856,790.09</td><td>\$3,288,274.82</td></tr><tr><td></td><td></td><td>\$856,790.09</td><td>\$3,288,274.82</td></tr></tbody></table> <div>Claim Holder Name and Address</div> <div>FUTABA CORPORATION OF AMERICA 711 E STATE PKY SCHAUMBURG, IL 60173</div> <div>Docketed Total: \$106,167.60</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>UNL</td><td>\$106,167.60</td></tr><tr><td></td><td></td><td>UNL</td><td>\$106,167.60</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$856,790.09	\$3,288,274.82			\$856,790.09	\$3,288,274.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$106,167.60			UNL	\$106,167.60	<div>Modified Total: \$3,929,761.02</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$3,929,761.02</td></tr><tr><td></td><td></td><td></td><td>\$3,929,761.02</td></tr></tbody></table> <div>Modified Total: \$197,369.77</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$197,369.77</td></tr><tr><td></td><td></td><td></td><td>\$197,369.77</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,929,761.02				\$3,929,761.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$197,369.77				\$197,369.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481		\$856,790.09	\$3,288,274.82																																															
		\$856,790.09	\$3,288,274.82																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481		UNL	\$106,167.60																																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$3,929,761.02																																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$197,369.77																																															
			\$197,369.77																																															
Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name and Address: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$337,154.09</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr><tr><td></td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,981.92	\$331,172.17			\$5,981.92	\$331,172.17	<div>Modified Total: \$334,006.68</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$334,006.68</td></tr><tr><td></td><td></td><td></td><td>\$334,006.68</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$334,006.68				\$334,006.68																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640		\$5,981.92	\$331,172.17																																															
		\$5,981.92	\$331,172.17																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$334,006.68																																															
			\$334,006.68																																															

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 10191 Date Filed: 07/21/2006 Docketed Total: \$7,020.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,020.00 \$7,020.00	

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<p>Claim: 15064 Date Filed: 07/31/2006 Docketed Total: \$5,895,235.82 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p>	<p>Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640</p>	<p>Modified Total: \$5,711,817.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$5,711,817.00 \$5,711,817.00</p>
<p>Claim: 9798 Date Filed: 07/18/2006 Docketed Total: \$37,253.38 Filing Creditor Name and Address: GREER STOP NUT INC CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067</p>	<p>Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <p>Docketed Total: \$37,253.38</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$37,253.38 \$37,253.38</p>	<p>Modified Total: \$28,772.36</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$28,772.36 \$28,772.36</p>
<p>Claim: 4427 Date Filed: 05/02/2006 Docketed Total: \$139,123.46 Filing Creditor Name and Address: HAMMOND GROUP INC 1414 FIELD ST BLDG B HAMMOND, IN 46320-173</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HAMMOND GROUP INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$139,123.46</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$15,397.30 \$123,726.16 \$15,397.30 \$123,726.16</p>	<p>Modified Total: \$137,745.38</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$137,745.38 \$137,745.38</p>

* See Exhibit E for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																								
Claim: 9352 Date Filed: 07/11/2006 Docketed Total: \$4,948,005.65 Filing Creditor Name and Address: HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	Claim Holder Name and Address HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$4,948,005.65</td></tr><tr><td></td><td></td><td></td><td>\$4,948,005.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,948,005.65				\$4,948,005.65	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,921,104.00</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,921,104.00</td></tr><tr><td></td><td></td><td></td><td>\$4,921,104.00</td></tr></table>			Modified Total:	\$4,921,104.00													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,921,104.00				\$4,921,104.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44481			\$4,948,005.65																																							
			\$4,948,005.65																																							
		Modified Total:	\$4,921,104.00																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$4,921,104.00																																							
			\$4,921,104.00																																							
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$6,491,471.33 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,491,471.33</td></tr><tr><td></td><td></td><td></td><td>\$6,491,471.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,491,471.33				\$6,491,471.33	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$6,403,761.10</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,403,761.10</td></tr><tr><td></td><td></td><td></td><td>\$6,403,761.10</td></tr></table>			Modified Total:	\$6,403,761.10													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,403,761.10				\$6,403,761.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$6,491,471.33																																							
			\$6,491,471.33																																							
		Modified Total:	\$6,403,761.10																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$6,403,761.10																																							
			\$6,403,761.10																																							
Claim: 5976 Date Filed: 05/16/2006 Docketed Total: \$53,133.90 Filing Creditor Name and Address: JOHNSON CONTROLS INC CONTROLS GROUP PO BOX 905240 CHARLOTTE, NC 28290-5240	Claim Holder Name and Address JOHNSON CONTROLS INC CONTROLS GROUP PO BOX 905240 CHARLOTTE, NC 28290-5240 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$53,133.90</td></tr><tr><td></td><td></td><td></td><td>\$53,133.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$53,133.90				\$53,133.90	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,822.52</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,822.52</td></tr><tr><td></td><td></td><td></td><td>\$5,822.52</td></tr></table>			Modified Total:	\$5,822.52													<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,822.52				\$5,822.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44481			\$53,133.90																																							
			\$53,133.90																																							
		Modified Total:	\$5,822.52																																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																							
05-44640			\$5,822.52																																							
			\$5,822.52																																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 13445 Date Filed: 07/31/2006 Docketed Total: \$52,318.51 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710	Claim Holder Name and Address JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$52,318.51</div></div> <div>\$52,318.51</div>	<div>Modified Total: \$33,938.12</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$33,938.12</div></div> <div>\$33,938.12</div>
Claim: 3640 Date Filed: 05/01/2006 Docketed Total: \$47,083.50 Filing Creditor Name and Address: KORTEN QUALITY SYSTEMS LTD PO BOX 454 ROMEO, MI 48065	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES FUND LLC 6143 S WILLOW DR STE 200 GREENWOOD VILLAGE, CO 80111 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$47,083.50</div></div> <div>\$47,083.50</div>	<div>Modified Total: \$46,687.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$46,687.50</div></div> <div>\$46,687.50</div>
Claim: 12530 Date Filed: 07/28/2006 Docketed Total: \$312,610.00 Filing Creditor Name and Address: KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154	Claim Holder Name and Address KYOCERA INDUSTRIAL CERAMICS CORP 345 PARK AVE 18TH FL NEW YORK, NY 10154 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$312,610.00</div></div> <div>\$312,610.00</div>	<div>Modified Total: \$137,780.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$137,780.00</div></div> <div>\$137,780.00</div>

* See Exhibit E for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 15483 Date Filed: 07/31/2006 Docketed Total: \$66,952.29 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$66,952.29</td></tr><tr><td></td><td></td><td></td><td>\$66,952.29</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$66,952.29				\$66,952.29	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$64,639.19</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$64,639.19</td></tr><tr><td></td><td></td><td></td><td>\$64,639.19</td></tr></table>			Modified Total:	\$64,639.19	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$64,639.19				\$64,639.19
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$66,952.29																											
			\$66,952.29																											
		Modified Total:	\$64,639.19																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$64,639.19																											
			\$64,639.19																											
Claim: 6147 Date Filed: 05/17/2006 Docketed Total: \$2,996,365.10 Filing Creditor Name and Address: LITTELFUSE INC LITTELFUSE INC 800 NORTHWEST HIGHWAY DES PLAINES, IL 60016	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,996,365.10</td></tr><tr><td></td><td></td><td></td><td>\$2,996,365.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,996,365.10				\$2,996,365.10	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,984,898.81</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,984,898.81</td></tr><tr><td></td><td></td><td></td><td>\$2,984,898.81</td></tr></table>			Modified Total:	\$2,984,898.81	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,984,898.81				\$2,984,898.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,996,365.10																											
			\$2,996,365.10																											
		Modified Total:	\$2,984,898.81																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,984,898.81																											
			\$2,984,898.81																											
Claim: 12161 Date Filed: 07/28/2006 Docketed Total: \$875,135.40 Filing Creditor Name and Address: MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY	Claim Holder Name and Address MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$875,135.40</td></tr><tr><td></td><td></td><td></td><td>\$875,135.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$875,135.40				\$875,135.40	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$794,954.68</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$794,954.68</td></tr><tr><td></td><td></td><td></td><td>\$794,954.68</td></tr></table>			Modified Total:	\$794,954.68	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$794,954.68				\$794,954.68
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$875,135.40																											
			\$875,135.40																											
		Modified Total:	\$794,954.68																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$794,954.68																											
			\$794,954.68																											

* See Exhibit E for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 15211 Date Filed: 07/31/2006 Docketed Total: \$1,352,891.10 Filing Creditor Name and Address: MILLENNIUM INDUSTRIES CORPORATION CLARK HILL PLC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$704,727.68</td><td>\$648,163.42</td></tr><tr><td></td><td></td><td>\$704,727.68</td><td>\$648,163.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$704,727.68	\$648,163.42			\$704,727.68	\$648,163.42	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$626,637.92</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$626,637.92</td></tr><tr><td></td><td></td><td></td><td>\$626,637.92</td></tr></table>			Modified Total:	\$626,637.92	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$626,637.92				\$626,637.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$704,727.68	\$648,163.42																											
		\$704,727.68	\$648,163.42																											
		Modified Total:	\$626,637.92																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$626,637.92																											
			\$626,637.92																											
Claim: 12043 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204	Claim Holder Name and Address MINNICK RALPH D LAUDIG GEORGE RUTHERFORD & SIPES 156 E MARKET ST STE 600 INDIANAPOLIS, IN 46204 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$30,000.00				\$30,000.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table>			Modified Total:	\$5,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,000.00				\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$30,000.00																											
			\$30,000.00																											
		Modified Total:	\$5,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,000.00																											
			\$5,000.00																											
Claim: 10400 Date Filed: 07/24/2006 Docketed Total: \$237,792.65 Filing Creditor Name and Address: NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759	Claim Holder Name and Address NATIONAL INSTRUMENTS CORP 11500 NORTH MOPAC EXPRESSWAY AUSTIN, TX 78759 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$237,792.65</td></tr><tr><td></td><td></td><td></td><td>\$237,792.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$237,792.65				\$237,792.65	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$233,891.61</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$233,891.61</td></tr><tr><td></td><td></td><td></td><td>\$233,891.61</td></tr></table>			Modified Total:	\$233,891.61	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$233,891.61				\$233,891.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$237,792.65																											
			\$237,792.65																											
		Modified Total:	\$233,891.61																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$233,891.61																											
			\$233,891.61																											

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 9771</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$977,354.65</div> <div>Filing Creditor Name and Address:</div> <div>NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$977,354.65</div></div> <div><div>\$977,354.65</div></div>	<div>Modified Total: \$775,000.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$775,000.00</div></div> <div><div>\$775,000.00</div></div>
<div>Claim: 11429</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$278,019.25</div> <div>Filing Creditor Name and Address:</div> <div>P & R INDUSTRIES INC EFT 1524 CLINTON AVE N ROCHESTER, NY 14621</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$278,019.25</div></div> <div><div>\$278,019.25</div></div>	<div>Modified Total: \$275,394.25</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$275,394.25</div></div> <div><div>\$275,394.25</div></div>
<div>Claim: 11190</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$87,844.88</div> <div>Filing Creditor Name and Address:</div> <div>PARLEX CORPORATION KUTCHIN & RUFO PC 155 FEDERAL ST 17TH FL BOSTON, MA 02110</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44610<div>\$87,844.88</div></div> <div><div>\$87,844.88</div></div>	<div>Modified Total: \$75,605.41</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$75,605.41</div></div> <div><div>\$75,605.41</div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 11191</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$56,219.54</div> <div>Filing Creditor Name and Address:</div> <div>PARLEX CORPORATION</div> <div>KUTCHIN & RUFO PC</div> <div>155 FEDERAL ST 17TH FL</div> <div>BOSTON, MA 02110</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR</div> <div>SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL</div> <div>OFFSHORE FUND LTD</div> <div>TWO GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$56,219.54</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44567</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$56,219.54</div></div></div><div>\$56,219.54</div></div></div>	<div>Modified Total: \$53,986.58</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44567</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$53,986.58</div></div></div><div>\$53,986.58</div></div></div>
<div>Claim: 11193</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$39,295.28</div> <div>Filing Creditor Name and Address:</div> <div>PARLEX CORPORATION</div> <div>KUTCHIN & RUFO PC</div> <div>155 FEDERAL ST 17TH FL</div> <div>BOSTON, MA 02110</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR</div> <div>SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL</div> <div>OFFSHORE FUND LTD</div> <div>TWO GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$39,295.28</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44547</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$39,295.28</div></div></div><div>\$39,295.28</div></div></div>	<div>Modified Total: \$36,986.58</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$36,986.58</div></div></div><div>\$36,986.58</div></div></div>
<div>Claim: 10579</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$760,117.01</div> <div>Filing Creditor Name and Address:</div> <div>PHILLIPS PLASTICS</div> <div>CORPORATION</div> <div>1201 HANLEY RD</div> <div>HUDSON, WI 54016</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC</div> <div>411 W PUTNAM AVE S 225</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$760,117.01</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div>\$751,115.95</div></div><div><div><u>Priority</u></div><div>\$9,001.06</div></div><div><div><u>Unsecured</u></div><div></div></div></div><div>\$751,115.95</div><div>\$9,001.06</div></div></div>	<div>Modified Total: \$753,910.00</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$753,910.00</div></div></div><div>\$753,910.00</div></div></div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name and Address: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$203,432.68</td><td></td><td></td></tr><tr><td></td><td>\$203,432.68</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$203,432.68				\$203,432.68			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$203,432.68													
	\$203,432.68													

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 13775 Date Filed: 07/31/2006 Docketed Total: \$188,727.41 Filing Creditor Name and Address: PLATING TECHNOLOGY INC 800 FREBIS AVE COLUMBUS, OH 43206	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$188,727.41</td></tr><tr><td></td><td></td><td></td><td>\$188,727.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$188,727.41				\$188,727.41	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$188,727.41											
			\$188,727.41											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 15627 Date Filed: 07/31/2006 Docketed Total: \$147,402.29 Filing Creditor Name and Address: PREMIER PRODUCTS INC 3030 KERSTEN CT KALAMAZOO, MI 49048	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$147,402.29</td></tr><tr><td></td><td></td><td></td><td>\$147,402.29</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$147,402.29				\$147,402.29	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$144,511.61</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$144,511.61</td></tr><tr><td></td><td></td><td></td><td>\$144,511.61</td></tr></table>			Modified Total:	\$144,511.61	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$144,511.61				\$144,511.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$147,402.29																											
			\$147,402.29																											
		Modified Total:	\$144,511.61																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$144,511.61																											
			\$144,511.61																											
Claim: 12047 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address PROUD DOUGLAS AND ESTHER L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$30,000.00</td></tr><tr><td></td><td></td><td></td><td>\$30,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,000.00				\$30,000.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,000.00</td></tr><tr><td></td><td></td><td></td><td>\$5,000.00</td></tr></table>			Modified Total:	\$5,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,000.00				\$5,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$30,000.00																											
			\$30,000.00																											
		Modified Total:	\$5,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,000.00																											
			\$5,000.00																											
Claim: 2073 Date Filed: 02/21/2006 Docketed Total: \$29,268.00 Filing Creditor Name and Address: QUICK CABLE CORPORATION 3700 QUICK DR FRANKSVILLE, WI 53126	Claim Holder Name and Address MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$29,268.00</td></tr><tr><td></td><td></td><td></td><td>\$29,268.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$29,268.00				\$29,268.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$28,260.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,260.00</td></tr><tr><td></td><td></td><td></td><td>\$28,260.00</td></tr></table>			Modified Total:	\$28,260.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,260.00				\$28,260.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$29,268.00																											
			\$29,268.00																											
		Modified Total:	\$28,260.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$28,260.00																											
			\$28,260.00																											

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 16334 Date Filed: 09/25/2006 Docketed Total: \$398,139.37 Filing Creditor Name and Address: RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address RAWAC PLATING COMPANY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$398,139.37</div></div> <div>\$398,139.37</div>	<div><div></div><div>Modified Total:</div><div>\$352,725.84</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$352,725.84</div></div> <div>\$352,725.84</div>
Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name and Address: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND, OH 44114	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$673,272.82</div></div> <div>\$673,272.82</div>	<div><div></div><div>Modified Total:</div><div>\$673,122.03</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$673,122.03</div></div> <div>\$673,122.03</div>
Claim: 8863 Date Filed: 06/30/2006 Docketed Total: \$25,198.10 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$25,198.10</div></div> <div>\$25,198.10</div>	<div><div></div><div>Modified Total:</div><div>\$23,290.40</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$23,290.40</div></div> <div>\$23,290.40</div>

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 8860 Date Filed: 06/30/2006 Docketed Total: \$4,745.00 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 <u>Case Number*</u> 05-44507 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$4,745.00 \$4,745.00	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																
Claim: 15692 Date Filed: 07/31/2006 Docketed Total: \$12,209.13 Filing Creditor Name and Address: SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603	Claim Holder Name and Address SIEMENS BULDING TECHNOLOGIES INC FAGELHABER LLC 55 E MONROE ST 40TH FL CHICAGO, IL 60603 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$12,209.13</td><td></td><td></td></tr><tr><td></td><td>\$12,209.13</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$12,209.13				\$12,209.13			<table><tr><td></td><td></td><td>Modified Total:</td><td>\$8,407.85</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,407.85</td></tr><tr><td></td><td></td><td></td><td>\$8,407.85</td></tr></table>			Modified Total:	\$8,407.85	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,407.85				\$8,407.85				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640	\$12,209.13																																	
	\$12,209.13																																	
		Modified Total:	\$8,407.85																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$8,407.85																															
			\$8,407.85																															
Claim: 14141 Date Filed: 07/31/2006 Docketed Total: \$2,565,472.27 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,492,426.58</td></tr><tr><td></td><td></td><td></td><td>\$2,492,426.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,492,426.58				\$2,492,426.58	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,465,004.18</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,440,294.07</td></tr><tr><td>05-44507</td><td></td><td></td><td>\$24,710.11</td></tr><tr><td></td><td></td><td></td><td>\$2,465,004.18</td></tr></table>			Modified Total:	\$2,465,004.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,440,294.07	05-44507			\$24,710.11				\$2,465,004.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$2,492,426.58																															
			\$2,492,426.58																															
		Modified Total:	\$2,465,004.18																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$2,440,294.07																															
05-44507			\$24,710.11																															
			\$2,465,004.18																															
	Claim Holder Name and Address SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$73,045.69</td><td></td></tr><tr><td></td><td></td><td>\$73,045.69</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$73,045.69				\$73,045.69		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$0.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$0.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></table>			Modified Total:	\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$0.00	05-44640			\$0.00				\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$73,045.69																																
		\$73,045.69																																
		Modified Total:	\$0.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44507			\$0.00																															
05-44640			\$0.00																															
			\$0.00																															

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101</div> <div>Docketed Total: \$1,000,000.00</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,000,000.00</td></tr><tr><td></td><td></td><td></td><td>\$1,000,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,000,000.00				\$1,000,000.00	<div>Modified Total: \$952,100.11</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$952,100.11</td></tr><tr><td></td><td></td><td></td><td>\$952,100.11</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$952,100.11				\$952,100.11
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,000,000.00																							
			\$1,000,000.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$952,100.11																							
			\$952,100.11																							
	<div>Claim Holder Name and Address</div> <div>SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$5,153,413.36</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$5,153,413.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,153,413.36				\$5,153,413.36	<div>Modified Total: \$4,906,565.43</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,906,565.43</td></tr><tr><td></td><td></td><td></td><td>\$4,906,565.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,906,565.43				\$4,906,565.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$5,153,413.36																							
			\$5,153,413.36																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$4,906,565.43																							
			\$4,906,565.43																							
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name and Address: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</div> <div>Docketed Total: \$72,034.20</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,034.20</td></tr><tr><td></td><td></td><td></td><td>\$72,034.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,034.20				\$72,034.20	<div>Modified Total: \$72,025.32</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,025.32</td></tr><tr><td></td><td></td><td></td><td>\$72,025.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,025.32				\$72,025.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$72,034.20																							
			\$72,034.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$72,025.32																							
			\$72,025.32																							

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 8094 Date Filed: 06/16/2006 Docketed Total: \$271.50 Filing Creditor Name and Address: TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	Claim Holder Name and Address TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$271.50 \$271.50	 <

* See Exhibit E for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 10373 Date Filed: 07/24/2006 Docketed Total: \$61,309.20 Filing Creditor Name and Address: THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432	Claim Holder Name and Address THE DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DR DAYTON, OH 45432 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$61,309.20</td></tr><tr><td></td><td></td><td></td><td>\$61,309.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$61,309.20				\$61,309.20	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$37,272.92</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,272.92</td></tr><tr><td></td><td></td><td></td><td>\$37,272.92</td></tr></table>			Modified Total:	\$37,272.92	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,272.92				\$37,272.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$61,309.20																											
			\$61,309.20																											
		Modified Total:	\$37,272.92																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$37,272.92																											
			\$37,272.92																											
Claim: 2340 Date Filed: 03/20/2006 Docketed Total: \$5,083.55 Filing Creditor Name and Address: VERIZON NORTH INC 404 BROCK DR BLOOMINGTON, IL 61701	Claim Holder Name and Address VERIZON NORTH INC 404 BROCK DR BLOOMINGTON, IL 61701 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,083.55</td></tr><tr><td></td><td></td><td></td><td>\$5,083.55</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,083.55				\$5,083.55	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,200.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,200.00</td></tr><tr><td></td><td></td><td></td><td>\$4,200.00</td></tr></table>			Modified Total:	\$4,200.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,200.00				\$4,200.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$5,083.55																											
			\$5,083.55																											
		Modified Total:	\$4,200.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$4,200.00																											
			\$4,200.00																											
Claim: 11640 Date Filed: 07/27/2006 Docketed Total: \$6,183,936.00 Filing Creditor Name and Address: VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	Claim Holder Name and Address VICTORY PACKAGING LP VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>UNL</td><td>\$6,183,936.00</td></tr><tr><td></td><td></td><td>UNL</td><td>\$6,183,936.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$6,183,936.00			UNL	\$6,183,936.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$3,764,666.98</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,764,666.98</td></tr><tr><td></td><td></td><td></td><td>\$3,764,666.98</td></tr></table>			Modified Total:	\$3,764,666.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,764,666.98				\$3,764,666.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		UNL	\$6,183,936.00																											
		UNL	\$6,183,936.00																											
		Modified Total:	\$3,764,666.98																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$3,764,666.98																											
			\$3,764,666.98																											

* See Exhibit E for a listing of debtor entities by case number.

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EXHIBIT B - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 12052 Date Filed: 07/28/2006 Docketed Total: \$30,000.00 Filing Creditor Name and Address: WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503	Claim Holder Name and Address WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V L GEORGE W R SIPES 151 N DELAWARE ST STE 1700 INDIANAPOLIS, IN 46204-2503 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$30,000.00 \$30,000.00	 <

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